

For tax years beginning after December 31, 2004 but before January 1, 2010:

- If you are a single person or married filing separately and your income is greater than \$750, you must file a return.
- If you are married, filing jointly with your spouse and your income is greater than \$1,500, you must file a return.
- If you are a single person and are age 65 or older and your income is greater than \$1,500, you must file a return.
- If you are married filing jointly with your spouse and both you and your spouse are age 65 or older and your income is greater than \$3,000, you must file a return.

For tax years beginning after December 31, 2000 but before January 1, 2005:

- If you are a single person or married filing separately and your income is greater than \$1,000, you must file a return.
- If you are married, filing jointly with your spouse and your income is greater than \$2,000, you must file a return.
- If you are a single person and are age 65 or older and your income is greater than \$2,000, you must file a return.
- If you are married filing jointly with your spouse and both you and your spouse are age 65 or older and your income is greater than \$4,000, you must file a return.

For tax years beginning before January 1, 2001:

- If you are a single person or married filing separately and your income is greater than \$750, you must file a return.
- If you are married, filing jointly with your spouse and your income is greater than \$1,500, you must file a return.
- If you are a single person and are age 65 or older and your income is greater than \$1,500, you must file a return.
- If you are married filing jointly with your spouse and both you and your spouse are age 65 or older and your income is greater than \$3,000, you must file a return.